

MEMORANDUM FOR COMMANDERS/DIRECTORS, USACE COMMANDS

SUBJECT: Reporting of Stewardship Resources (CFO Policy Paper)

1. This FY for the first time the Chief Financial Officers Act requires reporting of Supplementary Stewardship Assets. The purpose of this reporting is to establish standards for certain resources entrusted to the agency. Stewardship reporting is required separately for each of the categories listed below.

- Heritage Assets
- Federal Mission Property, Plant, and Equipment
- Stewardship Land
- Stewardship Investments which include:
 - Non-Federal Physical Property
 - Human Capital
 - Research and Development

2. We have determined that USACE is participating in or has possible interest in two of these categories. We will submit a report (based on a data call) on Heritage Assets and we will issue a data call on Stewardship Land and will issue a report on Stewardship Land if we determine a report is required.

3. Specific policy and data call reporting instructions for Heritage Assets and Stewardship Lands are provided at enclosures. My POC for stewardship reporting is Mr. Jerrold A. Zuppe, CERM-P, 202-761-1432.

FOR THE COMMANDER:

4 encls

//signed//
STEPHEN COAKLEY
Deputy Chief of Staff,
Resource Management

CFO ISSUE – HERITAGE ASSETS
Reporting Instructions for FY99

1. HQUSACE will prepare a consolidated report of Heritage Assets by Division for the FY98 CFO statement. This report will serve as the FY98 CFO supplementary statement of Heritage Assets. We realize that this statement may not be totally complete. Our FY98 listing will be e-mailed to each division, laboratory, or center for review by 1 Feb 99. You will be required to update that listing and report your update back to HQUSACE for consolidation. We will again update that listing toward the end of FY99. This will serve as our FY99 submission on Heritage Assets.

2. Accounting Instructions: Heritage Assets may be single purpose or multi-purpose. Where Heritage assets are single purpose, if that asset is identifiable as an asset on the general ledger, that asset and the value of that asset must be removed from the general ledger. If that asset cannot be identified separately or is part of another asset such as land, then the general ledger should remain as is. For example, a covered bridge may be described on the asset account as “land and existing structures,” then that asset record on the general ledger would remain as is. This review of the accounting records should be completed by 28 Feb 99.

CFO ISSUE – STEWARDSHIP LANDS
Reporting Instructions for FY99

1. Our formal USACE position is that all of our project lands serve a purpose and these lands are being reviewed periodically against our project master plan to insure they serve a purpose. However, we are issuing a data call for any unusual land agreements, which might make it necessary to report on stewardship lands.
2. At the same time we send you your listing of Heritage assets, we will ask each command to review any land agreements for unusual agreements with local, state, or other federal agencies, which may make USACE a steward over land.